

# Schedule A - Restricted Fixed Indirect Cost Rate

## With Carry Forward Adjustment

### For FY2005-06 Using FY04 Expenditures

**18 Glacier**  
**0400 Browning Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	8,503,531.35	8,503,531.35	0.00	0.00	0.00	0.00
21XX Support Services - Students	1,407,340.88	1,407,340.88	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	442,542.52	442,542.52	0.00	0.00	0.00	0.00
222X Educational Media Services	522,064.99	522,064.99	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	508,909.73	507,806.52	1,103.21	0.00	0.00	0.00
24XX Support Services - School Administration	1,089,087.63	1,089,087.63	0.00	0.00	0.00	0.00
25XX Support Services - Business	299,956.22	0.00	167,051.98	9,409.40	0.00	0.00
26XX Operation and Maintenance of Plant Services	1,603,521.00	1,592,217.15	0.00	11,303.85	0.00	0.00
27XX Student Transportation Services	681,643.52	565,431.01	0.00	116,212.51	0.00	0.00
28XX Support Services - Central	126,567.14	0.00	126,567.14	0.00	0.00	0.00
31XX Food Services	1,129,529.50	1,129,529.50	0.00	0.00	0.00	0.00
33XX Community Services	65,037.02	65,037.02	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	28,051.67	28,051.67	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	98,090.81	98,090.81	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	2,019,315.84	0.00	XXXXXXXXXX	2,019,315.84	0.00	0.00
62XX Resources Transferred to Other School Districts or	13,845.96	13,845.96	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	<b>18,539,035.78</b>	<b>15,964,577.01</b>	<b>294,722.33</b>	<b>2,156,241.60</b>	<b>0.00</b>	<b>0.00</b>

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2005-06 Using FY04 Expenditures

## 18 Glacier 0400 Browning Elem

<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	18,539,035.78					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 294,722.33/15,964,577.01			1.85%		
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]			%		
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B			%		
	C2 Enter FY04 rate (3.70%) or 0.00% if no FY04 rate			%		
	Subtract C2 from C1			%		
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.			%		

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate

## With Carry Forward Adjustment

### For FY2005-06 Using FY04 Expenditures

**18 Glacier**  
**0401 Browning H S**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	2,412,078.26	2,412,078.26	0.00	0.00	0.00	0.00
21XX Support Services - Students	334,300.17	334,300.17	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	18,612.89	18,612.89	0.00	0.00	0.00	0.00
222X Educational Media Services	196,191.17	196,191.17	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	307,022.69	302,155.45	4,867.24	0.00	0.00	0.00
24XX Support Services - School Administration	383,063.97	383,063.97	0.00	0.00	0.00	0.00
25XX Support Services - Business	73,909.00	0.00	69,876.40	4,032.60	0.00	0.00
26XX Operation and Maintenance of Plant Services	730,654.10	725,055.10	0.00	5,599.00	0.00	0.00
27XX Student Transportation Services	572,256.38	421,807.43	0.00	150,448.95	0.00	0.00
28XX Support Services - Central	56,839.42	0.00	56,839.42	0.00	0.00	0.00
32XX Enterprise Services	4,220.17	4,220.17	0.00	0.00	0.00	0.00
33XX Community Services	6,846.33	6,846.33	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	38,519.19	38,519.19	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	343,004.81	343,004.81	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	2,176,877.14	0.00	XXXXXXXXXX	2,176,877.14	0.00	0.00
<b>Totals</b>	<b>7,654,395.69</b>	<b>5,185,854.94</b>	<b>131,583.06</b>	<b>2,336,957.69</b>	<b>0.00</b>	<b>0.00</b>

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate

## With Carry Forward Adjustment

### For FY2005-06 Using FY04 Expenditures

**18 Glacier**  
**0401 Browning H S**

<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	7,654,395.69					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 131,583.06/5,185,854.94			2.54%		
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]			%		
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B			%		
	C2 Enter FY04 rate (2.88%) or 0.00% if no FY04 rate			%		
	Subtract C2 from C1			%		
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.			%		

**See Example on Page 6 of Instructions.**

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate

## With Carry Forward Adjustment

### For FY2005-06 Using FY04 Expenditures

**18 Glacier**  
**0402 Cut Bank Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	3,002,871.08	2,996,578.08	0.00	6,293.00	0.00	0.00
21XX Support Services - Students	12,024.18	12,024.18	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	137,337.66	137,337.66	0.00	0.00	0.00	0.00
222X Educational Media Services	105,915.76	105,915.76	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	205,809.72	205,809.72	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	258,635.93	258,635.93	0.00	0.00	0.00	0.00
25XX Support Services - Business	64,219.62	0.00	64,219.62	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	366,902.38	366,902.38	0.00	0.00	0.00	0.00
27XX Student Transportation Services	170,419.35	170,419.35	0.00	0.00	0.00	0.00
31XX Food Services	271,750.59	271,750.59	0.00	0.00	0.00	0.00
33XX Community Services	5,000.00	5,000.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	7,555.70	7,555.70	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	51,255.31	51,255.31	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	16,489.30	16,489.30	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	<b>4,676,186.58</b>	<b>4,605,673.96</b>	<b>64,219.62</b>	<b>6,293.00</b>	<b>0.00</b>	<b>0.00</b>

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate

## With Carry Forward Adjustment

### For FY2005-06 Using FY04 Expenditures

**18 Glacier**  
**0402 Cut Bank Elem**

<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	4,676,186.58					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 64,219.62/4,605,673.96			1.39%		
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]			%		
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B			%		
	C2 Enter FY04 rate (0.00%) or 0.00% if no FY04 rate			%		
	Subtract C2 from C1			%		
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.			%		

**See Example on Page 6 of Instructions.**

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2005-06 Using FY04 Expenditures

**18 Glacier**  
**0403 Cut Bank H S**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,224,939.54	1,224,939.54	0.00	0.00	0.00	0.00
21XX Support Services - Students	11,276.14	11,276.14	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	121,219.21	121,219.21	0.00	0.00	0.00	0.00
222X Educational Media Services	53,576.18	53,576.18	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	153,747.85	153,747.85	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	138,067.05	138,067.05	0.00	0.00	0.00	0.00
25XX Support Services - Business	69,204.35	0.00	69,204.35	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	304,669.27	304,669.27	0.00	0.00	0.00	0.00
27XX Student Transportation Services	263,008.16	141,103.16	0.00	121,905.00	0.00	0.00
34XX Extracurricular - Activities	67,822.36	67,822.36	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	186,319.22	186,319.22	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	8,582.00	8,582.00	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	2,602,431.33	2,411,321.98	69,204.35	121,905.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	2,602,431.33					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 69,204.35/2,411,321.98		2.87%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY04 rate (0.00%) or 0.00% if no FY04 rate		%			
	Subtract C2 from C1		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

**See Example on Page 6 of Instructions.**

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# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2005-06 Using FY04 Expenditures

**18 Glacier**  
**0404 East Glacier Park Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	224,270.31	224,270.31	0.00	0.00	0.00	0.00
21XX Support Services - Students	1,661.13	1,661.13	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	6,660.64	6,660.64	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	10,381.84	10,381.84	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	61,176.78	61,176.78	0.00	0.00	0.00	0.00
25XX Support Services - Business	64,073.47	0.00	64,073.47	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	60,721.24	60,721.24	0.00	0.00	0.00	0.00
31XX Food Services	46,756.76	46,756.76	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	1,741.06	1,741.06	0.00	0.00	0.00	0.00
<b>Totals</b>	477,443.23	413,369.76	64,073.47	0.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	477,443.23					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 64,073.47/413,369.76		15.50%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY04 rate (0.00%) or 0.00% if no FY04 rate		%			
	Subtract C2 from C1		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-		%			

**See Example on Page 6 of Instructions.**

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# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2005-06 Using FY04 Expenditures

**18 Glacier  
1222 Mountain View Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	88,533.71	88,533.71	0.00	0.00	0.00	0.00
222X Educational Media Services	10,011.21	10,011.21	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	26,073.07	26,073.07	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	2,269.00	2,269.00	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	126,886.99	126,886.99	0.00	0.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	126,886.99					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 0.00/126,886.99		0.00%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY04 rate (0.00%) or 0.00% if no FY04 rate		%			
	Subtract C2 from C1		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-		%			

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